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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.2539 of 2005
IN
INCOME TAX APPEAL LODGING NO.1041 OF 2005

The Commissioner of Income-tax
Mumbai ..Appellant

Vs.

R.R. Kamani .....Respondent

Mr. P.S.Sahadevan,for the Appellant.

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 4TH SEPTEMEBR, 2007

P.C.

. There is a delay of 311 days in preferring the Appeal. There is an affidavit in support of Shri T.N. Ravindran, I.T.O. The order of ITAT was received in the office of the Commissioner of Income Tax on 15th July,2004. The CIT Judicial granted approval to file appeal on 12th October 2004. The file was sent to the Ministry of Law on 10th April, 2005. There is no explanation as to what happened between 12th October, 2004 and 10th April, 2005. The Appeal was filed only on 26th August, 2005 as during this period the file was pending with the Ministry of law. Considering the non-explanation of delay between 12th October, 2004 and 10th February, 2004 in our opinion the cause shown would not amount to sufficient cause. Hence Motion dismissed.

(J.P. DEVADHAR, J.) (F.I. REBELLO, J.)